

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994

324.2150 Tax on tax reverted, recreation, and forest lands; exemption; detailed statement of account; descriptions of lands; warrant; proration; payment of tax from general fund.

Sec. 2150. (1) On December 1 of each year, there shall be paid into the treasury of each county in which are located tax reverted, recreation, or forest lands under the control and supervision of the department, and any other lands held by the department, except lands purchased after January 1, 1933 for natural resource purposes, a tax of \$2.50 per acre or major portion of an acre for years before December 1, 1994 and \$2.00 per acre or major portion of an acre for years after November 30, 1994 on all the lands that belong to this state on December 1 in each year. The tax imposed under this section shall be in lieu of all other taxes now levied against the state land under any existing law. State land on which payments in lieu of taxes are made pursuant to subpart 14 are exempt from this subpart. The department of treasury shall make a detailed statement of account between the state and each county in which the lands are situated, including the descriptions of the lands, and render the detailed statement of account to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn on the state treasurer payable for the amount indicated on the detailed statement of account to be due to the county. The county treasurer of each county shall immediately make up a detailed statement of the account between the county and each township and school district, prorating the amount received by the county according to the number of acres of the lands located in each unit. For disbursements made before December 1, 1994, the proration shall be 40% to county general fund, 40% to township general fund, and 20% to school operating fund. For disbursements made after November 30, 1994, the proration shall be 50% to the county general fund and 50% to the township general fund. The county treasurer shall immediately issue his or her warrant to each of the units according to the detailed statement of account.

(2) The tax on tax reverted, recreation, forest lands, or other lands under the control of the department on which payments are made under this subpart shall be paid from the general fund.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995;—Am. 1996, Act 585, Eff. Mar. 1, 1997.

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